

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

► ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

TONY THURMOND

Spouse's name

Social security number

Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2024 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	221,608.
2	Total tax	2	44,123.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	42,753.
4	Amount you want refunded to you	4	180.
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize **SK ACCOUNTANCY CORPORATION** to enter or generate my PIN **[REDACTED]** as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN _____ as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only – continue below**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► **JENNY N. JIA, CPA**

Date ►

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8879 (Rev. 01-2021)

Form 1040

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return

2024

OMB No. 1545-0074

IRS Use Only — Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, ending _____

See separate instructions.

Your first name and middle initial

Last name

TONY THURMOND

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

Filing Status

☒ Single☐ Head of household (HOH)

Check only one box.

☐ Married filing jointly (even if only one had income)☐ Married filing separately (MFS)☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes ☒ No

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1960☐ Are blindSpouse: ☐ Was born before January 2, 1960☐ Is blind

Dependents (see instructions):

If more than four dependents, see instructions and check here. ☐	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
					☐	☐
					☐	☐
					☐	☐
					☐	☐

Income

1a	Total amount from Form(s) W-2, box 1 (see instructions).....	221,608.
1b	Household employee wages not reported on Form(s) W-2.....	
1c	Tip income not reported on line 1a (see instructions).....	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions).....	
1e	Taxable dependent care benefits from Form 2441, line 26.....	
1f	Employer-provided adoption benefits from Form 8839, line 29.....	
1g	Wages from Form 8919, line 6.....	
1h	Other earned income (see instructions).....	
1i	Nontaxable combat pay election (see instructions).....	
1z	Add lines 1a through 1h.....	221,608.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

2a	Tax-exempt interest.....	2a		b Taxable interest.....	2b	
3a	Qualified dividends.....	3a		b Ordinary dividends.....	3b	
4a	IRA distributions.....	4a		b Taxable amount.....	4b	
5a	Pensions and annuities.....	5a		b Taxable amount.....	5b	
6a	Social security benefits.....	6a		b Taxable amount.....	6b	
c	If you elect to use the lump-sum election method, check here (see instructions).....					
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here.....				7	
8	Additional income from Schedule 1, line 10.....				8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				9	221,608.
10	Adjustments to income from Schedule 1, line 26.....				10	
11	Subtract line 10 from line 9. This is your adjusted gross income				11	221,608.
12	Standard deduction or itemized deductions (from Schedule A).....				12	14,600.
13	Qualified business income deduction from Form 8995 or Form 8995-A.....				13	
14	Add lines 12 and 13.....				14	14,600.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15	207,008.

Standard Deduction for —

- Single or Married filing separately, \$14,600
- Married filing jointly or Qualifying surviving spouse, \$29,200
- Head of household, \$21,900
- If you checked any box under **Standard Deduction**, see instructions.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814		
2	☐ 4972 3 ☐		
17	Amount from Schedule 2, line 3	16	43,929.
18	Add lines 16 and 17	17	
19	Child tax credit or credit for other dependents from Schedule 8812	18	43,929.
20	Amount from Schedule 3, line 8	19	
21	Add lines 19 and 20	20	
22	Subtract line 21 from line 18. If zero or less, enter -0-	21	0.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	22	43,929.
24	Add lines 22 and 23. This is your total tax	23	194.
		24	44,123.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	42,753.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	42,753.
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	1,550.
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	1,550.
33	Add lines 25d, 26, and 32. These are your total payments	33	44,303.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	180.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	180.
b	Routing number		
c	Type: ☒ Checking ☐ Savings		
d	Account number		
36	Amount of line 34 you want applied to your 2025 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?
See instructions ☒ Yes. Complete below. ☐ No

Designee's name **JENNY N. JIA, CPA** Phone no. [REDACTED] Personal identification number (PIN) [REDACTED]

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return?
See instructions.
Keep a copy for your records.

Your signature	Date	Your occupation EDUCATOR	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. [REDACTED]	Email address		

Paid Preparer Use Only

Preparer's name JENNY N. JIA, CPA	Preparer's signature JENNY N. JIA, CPA	Date	PTIN [REDACTED]	Check if: ☐ Self-employed
Firm's name SK ACCOUNTANCY CORPORATION			Phone no. [REDACTED]	
Firm's address [REDACTED]			Firm's EIN	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2024)

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

TONY THURMOND

Your social security number

Part I Tax

1 Additions to tax:

a Excess advance premium tax credit repayment. Attach Form 8962.....

1a

b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936).....

1b

c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936).....

1c

d Recapture of net EPE from Form 4255, line 2a, column (l).....

1d

e Excessive payments (EP) from Form 4255. Check applicable box and enter amount.

(i) ☐ Line 1a, column (n)

(ii) ☐ Line 1c, column (n)

(iii) ☐ Line 1d, column (n)

(iv) ☐ Line 2a, column (n).....

1e

f 20% EP from Form 4255. Check applicable box and enter amount. See instructions.

(i) ☐ Line 1a, column (o)

(ii) ☐ Line 1c, column (o)

(iii) ☐ Line 1d, column (o)

(iv) ☐ Line 2a, column (o).....

1f

y Other additions to tax (see instructions):

1y

z Add lines 1a through 1y.....

1z

2 Alternative minimum tax. Attach Form 6251.....

2

0.

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....

3

0.

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE.....

4

5 Social security and Medicare tax on unreported tip income. Attach Form 4137.....

5

6 Uncollected social security and Medicare tax on wages. Attach Form 8919.....

6

7 Total additional social security and Medicare tax. Add lines 5 and 6.....

7

8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. ☐

8

9 Household employment taxes. Attach Schedule H.....

9

10 Repayment of first-time homebuyer credit. Attach Form 5405 if required.....

10

11 Additional Medicare Tax. Attach Form 8959.....

11

194.

12 Net investment income tax. Attach Form 8960.....

12

13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....

13

14 Interest on tax due on installment income from the sale of certain residential lots and timeshares.....

14

15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....

15

16 Recapture of low-income housing credit. Attach Form 8611.....

16

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:		
		17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.		18
19	Recapture of net EPE from Form 4255, line 1d, column (i).		19
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.		21
			194.

Schedule 2 (Form 1040) 2024

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

TONY THURMOND

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19.		3	
4	Retirement savings contributions credit. Attach Form 8880.		4	
5a	Residential clean energy credit from Form 5695, line 15.		5a	
b	Energy efficient home improvement credit from Form 5695, line 32.		5b	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800.	6a		
b	Credit for prior year minimum tax. Attach Form 8801.	6b		
c	Adoption credit. Attach Form 8839.	6c		
d	Credit for the elderly or disabled. Attach Schedule R.	6d		
e	Reserved for future use.	6e		
f	Clean vehicle credit. Attach Form 8936.	6f		
g	Mortgage interest credit. Attach Form 8396.	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859.	6h		
i	Qualified electric vehicle credit. Attach Form 8834.	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911.	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912.	6k		
l	Amount on Form 8978, line 14. See instructions.	6l		
m	Credit for previously owned clean vehicles. Attach Form 8936.	6m		
z	Other nonrefundable credits. List type and amount:	6z		
7	Total other nonrefundable credits. Add lines 6a through 6z.		7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20.		8	0.

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962.		9	
10	Amount paid with request for extension to file (see instructions).		10	
11	Excess social security and tier 1 RRTA tax withheld.		11	1,550.
12	Credit for federal tax on fuels. Attach Form 4136.		12	
13	Other payments or refundable credits:			
a	Form 2439.	13a		
b	Section 1341 credit for repayment of amounts included in income from earlier years.	13b		
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j).	13c		
d	Deferred amount of net 965 tax liability (see instructions).	13d		
z	Other refundable credits (see instructions):	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z.		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.		15	1,550.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2024

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

2024Attachment
Sequence No. **71**

TONY THURMOND

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 ...	221,608.	
2	Unreported tips from Form 4137, line 6		
3	Wages from Form 8919, line 6		
4	Add lines 1 through 3	221,608.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	200,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-		21,608.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II		1.94.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-		
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000		
10	Enter the amount from line 4		
11	Subtract line 10 from line 9. If zero or less, enter -0-		
12	Subtract line 11 from line 8. If zero or less, enter -0-		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000		
16	Subtract line 15 from line 14. If zero or less, enter -0-		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	1.94.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	3,213.	
20	Enter the amount from line 1	221,608.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	3,213.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages		
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)		

**Net Investment Income Tax –
Individuals, Estates, and Trusts**

Attach to your tax return.
Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2024

Attachment
Sequence No. **72**

Name(s) shown on your tax return

TONY THURMOND

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions).....		1	
2	Ordinary dividends (see instructions).....		2	
3	Annuities (see instructions).....		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions).....	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions).....	4b		
c	Combine lines 4a and 4b.....		4c	
5a	Net gain or loss from disposition of property (see instructions).....	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions).....	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions).....	5c		
d	Combine lines 5a through 5c.....		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions).....		6	
7	Other modifications to investment income (see instructions).....		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.....		8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions).....	9a		
b	State, local, and foreign income tax (see instructions).....	9b		
c	Miscellaneous investment expenses (see instructions).....	9c		
d	Add lines 9a, 9b, and 9c.....		9d	
10	Additional modifications (see instructions).....		10	
11	Total deductions and modifications. Add lines 9d and 10.....		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-.....	12		0.
Individuals:				
13	Modified adjusted gross income (see instructions).....	13	221,608.	
14	Threshold based on filing status (see instructions).....	14	200,000.	
15	Subtract line 14 from line 13. If zero or less, enter -0-.....	15	21,608.	
16	Enter the smaller of line 12 or line 15.....	16		
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions).....	17		
Estates and Trusts:				
18a	Net investment income (line 12 above).....	18a		
b	Deductions for distributions of net investment income and charitable deductions (see instructions).....	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-.....	18c		
19a	Adjusted gross income (see instructions).....	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)....	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-.....	19c		
20	Enter the smaller of line 18c or line 19c.....	20		
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions).....	21		